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Vienna, 6 May 1996
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UPDATE OF THE FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Summary

Provides information on the financial situation of UNIDO, including a status report of assessed contributions paid by Member States and advances to the Working Capital Fund as of 31 March 1996. Presents information on the operational budget, accountability and transparency on financial matters, the separation indemnity reserve and on promissory notes.

CONTENTS

		Paragraphs	*Page*
Introduction		1 - 3	2
Chapter			
I.	CURRENT SITUATION	4 - 13	2
II.	ACCOUNTABILITY AND TRANSPARENCY	14 - 20	5
III.	SEPARATION INDEMNITY RESERVE	21 - 26	6
IV.	PROMISSORY NOTES	27 - 29	7
V.	ACTION REQUIRED OF THE COMMITTEE	30	7

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Distr.: 17 April 1996

CONTENTS *(continued)*

Paragraphs *Page*

Annexes

I. Status of assessed contributions to the regular budget as of 31 March 1996 8

II. Status of advances to the Working Capital Fund as of 31 March 1996 16

III. Cash flow analysis for 1996 as of 31 March 1996 23

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Introduction

1. As a consequence of the factors influencing estimated income under the regular and operational budgets, expenditures have been held to contingency plan levels in the regular budget and within income levels in the operational budget thus far in 1996.

2. The cash situation of the regular budget during the first quarter of 1996 showed initial signs of stabilizing as several reliable contributors made timely payments of assessed contributions. Nevertheless, the late or non-payment of arrears of assessed contributions is expected to continue to be a major problem during the year since most of the reserves of the Organization were depleted at the end of 1995.

3. Other issues, including accountability and transparency in financial matters, the financial status of the separation indemnity reserve and the initial consideration of accepting promissory notes as committable resources for projects funded exclusively by Montreal Protocol funds are also covered in the present document.

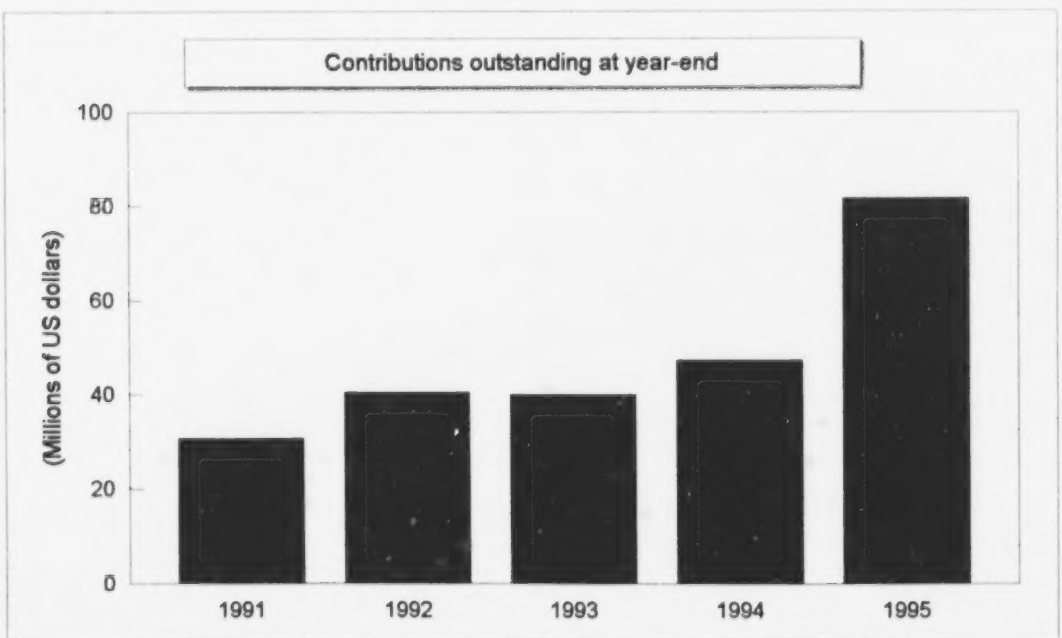
I. CURRENT SITUATION

A. Regular budget

4. The cash position of UNIDO at the end of the first quarter 1996 had revived from unprecedented low levels at the end of 1995. After surviving its most difficult financial year, the Organization opened the year with a cash balance of only $2.3 million. The cash position was particularly characterized by the high level of unpaid assessments at the end of 1995, which amounted to $81.6 million compared to $47.2 million at the end of 1994. The problem of non-payment or late payment of contributions from prior years, including the payment due from the United States of America, is expected to continue to overshadow attempts to replenish reserves during the year. Figure 1 below shows the situation with respect to unpaid assessed contributions for the past five years for the regular budget as of 31 December of each year.

5. Annex I to the present document shows the status of assessed contributions to the regular budget as of

Figure 1



31 March 1996. As of that date, unpaid contributions for the period 1986 to 1995 amounted to $13,255,843 and AS 626,351,780 (equivalent to $62,014,995 at an exchange rate of US$ 1 = AS 10.10) for a total of $75,270,838. Unpaid assessed contributions for the current year amounted to $8,419,699 and AS 796,506,906 (equivalent to $78,862,064) for a total equivalent of $87,281,763. Total outstanding contributions, therefore, amounted to $162,552,601.

6. As of 31 March 1996, the collection rate amounted to 47.46 per cent of the 1996 assessment, 41.64 per cent of which related to current year collections and 5.82 per cent to prior year collections. Collection rates are expected to continue to improve in 1996 as compared to 1995 due to changes in the scale of assessments and assuming that Member States with predictable payment patterns continue to make timely payments. Figure 2 below shows a comparison of 1995 collection rates and 1996 projected collection rates.

7. While about 40 per cent of UNIDO Members pay their contributions during the year in which they are due, a significant number still do not meet their obligations fully, which makes it difficult for the Organization to plan the implementation of its programmes in line with the approved budgets. It is of critical importance that Member States who do not normally pay their current year assessments during the assessment year improve their payment patterns so that cash resources can be replenished to adequate levels. The pattern over the last five years for payment of current year assessments as of 31 March is shown in figure 3 and table 1 below.

Figure 2

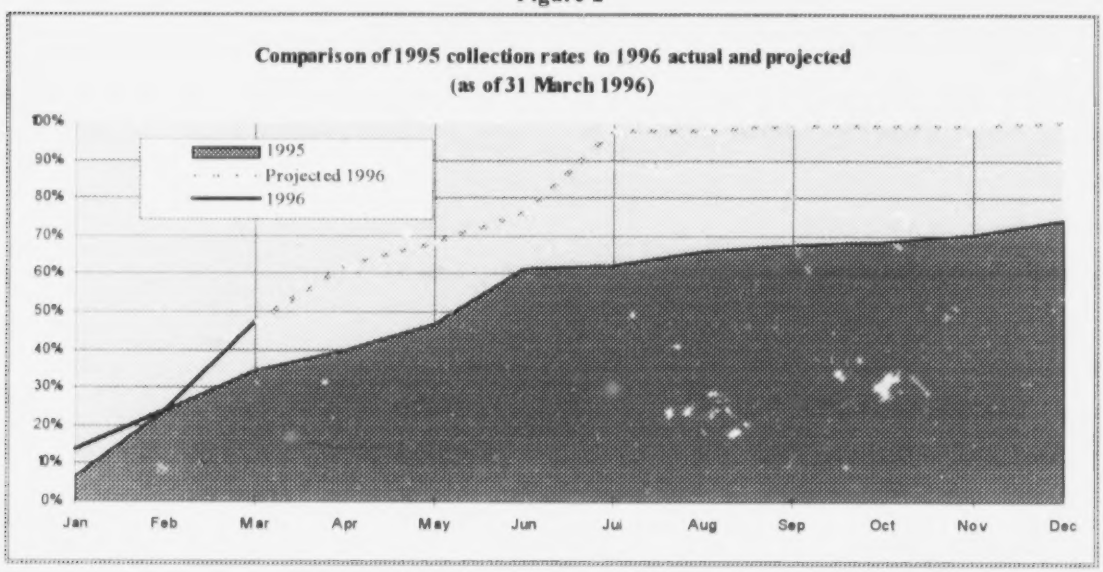


Figure 3

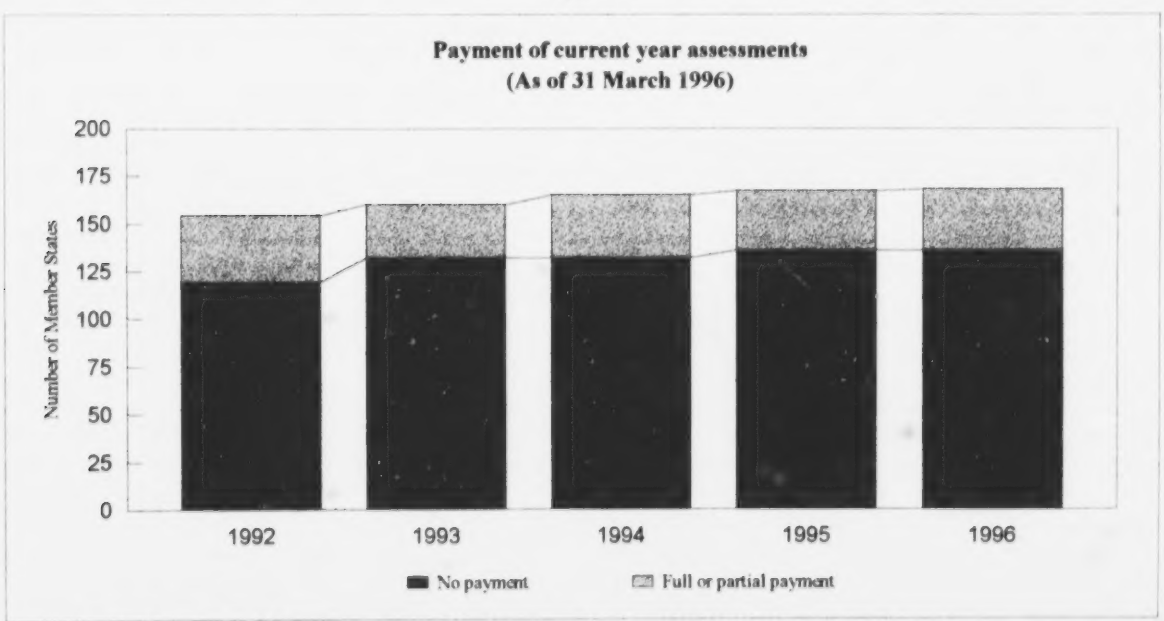


Table 1

Payment of current year assessments
(As of 31 March)

	1992	1993	1994	1995	1996
Number of Member States	154	160	165	167	168
No payment	119	132	132	136	136
Full or partial payment	35	28	33	31	32

Table 2
Operational budget status report, 1996
(In thousands of US dollars)

Opening balance of reserves - 1 January 1996			3,541.8
Income			
Actual - January to March 1996	4,269.7		
Projected - April to December 1996	9,944.4		
		14,214.1	
Expenditure			
Actual - January to March 1996	4,097.0		
Projected - April to December 1996	9,550.1		
		13,647.1	
Estimated surplus/(deficit)			567.0
Estimated closing balance of reserve - 31 December 1996			4,108.8

8. Annex II to the present document shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 31 March 1996 amounted to $197,109. Of the $6,750,000 level of the fund, $552,891 is represented by cash.

9. Annex III to the present document shows the general fund cash flow analysis for 1996 as of 31 March 1996. Projections of assessed contributions income are based on previous patterns of payment and on payment information provided by Member States. Projections of budgeted disbursements and cost reimbursements are based on the contingency plan. However, some activities may need to be deferred until 1997 to ensure that a positive cash balance is maintained. Although it is too early in the year to predict with certainty future cash balances, a policy of financial prudence involving the withholding of some allotments for operating expenditures, travel, consultants and meetings is being followed. As the cash flow analysis indicates, the cash situation may remain positive for most of the year. However, the cash resource base of the Organization, including the Working Capital Fund, is not likely to be replenished unless significant payments related to prior years are received.

B. Operational budget

10. The improvement in the financial situation in the operational budget recorded in 1995 has continued during the first quarter of 1996.

11. The operational budget recorded a surplus of income over expenditure of $846,300 in 1995, which resulted in an increase in the level of reserves from $2,695,500 at 31 December 1994 to $3,541,800 at 31 December 1995.

12. The most recent estimates of income for 1996 of $14.2 million, based on the experience of the first quarter and projections for the remainder of the year are in line with the budget estimates. The projected income for 1996 represents an increase of 5 per cent over the 1995 levels. Expenditures for 1996 are projected to be below income levels, a situation that may permit replenishment of the operational budget reserve.

13. The financial estimates for the operational budget for 1996 are summarized in table 2 above.

II. ACCOUNTABILITY AND TRANSPARENCY

14. In decision IDB.13/Dec.10, the Industrial Development Board requested the Director-General to continue to make every effort to improve accountability and transparency in financial matters and to report on the implementation of that request to the Board at its fifteenth session. The request was made by the Industrial Development Board after taking note of the report of the External Auditor for the financial period 1992-1993 (IDB.13/7). The Director-General provided his comments on the report of the External Auditor in document IDB.13/8 and detailed the measures to be introduced to address the concerns raised therein. During the 1994-1995 biennium, the Secretariat focused on those measures aimed at making the staff responsible for financial matters more accountable. The implementation of these measures is an essential part of UNIDO efforts to improve accountability and transparency.

15. In addition to action taken as a follow-up to the report of the External Auditor, there are a number of other areas in which the Organization has made significant advances in financial accountability, transparency and control.

A. Operational budget

16. Major improvements took place during the 1994-1995 biennium in the financial management of operational budget resources, for example:

(a) The review by the Director-General of the required scope and content of the operational budget and of its relationship to the regular budget was presented in document IDB.13/28. This important review detailed the improvements made in support cost measurement and categorization, and indicated that operational budget resources in future budgets would be allocated primarily to those programmes carrying out, and being reimbursed for, technical cooperation services provided;

(b) A survey was undertaken to identify Professional-level staff time spent in support of technical cooperation activities. The information gathered from the survey was matched with the the results of a cost measurement study undertaken in 1995. This provided the basis for a rational allocation of operational budget resources in the 1996-1997 budget. Also, a methodology was developed to allocate income earned from technical cooperation support and services to the organizational units providing such support or services;

(c) Policy guidelines pertaining to the operational budget reserve were presented in document PBC.11/7. The guidelines detailed the purposes, appropriate level and procedures for utilization of the reserve, which had been seriously depleted in recent years. The presentation of the financial status of the operational budget is now a regular feature of financial reports to the policy-making organs;

(d) The development of an internal reporting system matching the support cost earnings of UNIDO programmes with the operational budget is at an advanced stage and should be fully operational during the second quarter of 1996. The management information that will be derived from the system will further enhance the accountability of managers responsible for technical cooperation activities and will provide an objective basis for future budgetary resource allocations.

B. Language and documentation services

17. Transparency and accountability in the administrative and financial aspects of language and documentation services have been enhanced since the transfer in 1995 of responsibility for the provision of those services from UNIDO to United Nations Office at Vienna (UNOV). The previous arrangements in which UNIDO administered UNOV staff and the organizations shared costs based on relative workloads were extremely complex and did not show a clear demarcation of financial authority in either UNOV or UNIDO. The agreement with UNOV on the provision of language and documentation services, which foresees UNIDO as a "purchaser of services", has resulted in simplified

administrative and financial arrangements and has led to improved accountability and transparency. Information on the subject was provided to the Board in document IDB.14/20.

C. Accounting standards

18. A further important development concerns the presentation of financial statements. After considering the recommendations of the Panel of External Auditors, the Consultative Committee on Administrative Questions (CCAQ) adopted revised accounting standards for the United Nations system. As reported in document IDB.13/5, UNIDO is applying these revisions and the financial statements to be presented to the twelfth session of the Programme and Budget Committee have been prepared in full compliance with the new standards. One prominent feature of the new standards is the inclusion of a statement of the responsibilities of the Director-General in respect of the accounting records and financial statements. The Secretariat has continued to work closely with the External Auditors to ensure that financial information is presented in the most accurate, transparent and understandable manner.

D. Other measures

19. There are a number of other measures, procedures or reports introduced by the administration that represent improved accountability and transparency in financial matters. These include:

(a) The establishment of a separation indemnity reserve to record all the costs of staff separation, thereby ensuring full disclosure of the staff reduction costs (see chap. III below);

(b) The introduction of monthly executive management reports, including cash flow and budgetary implementation, which has led to a heightened awareness among senior staff of the financial challenges facing UNIDO. The reports are expected to facilitate improved planning of financial implementation and control;

(c) A comprehensive review is being undertaken of the financial regulations and rules with a view to presenting proposals to the twelfth session of the Programme and Budget Committee.

E. Summary

20. The process of ensuring improved accountability and transparency in financial matters is ongoing. Member States will be kept informed of developments and, indeed, may see for themselves the improvements made in documents containing financial information that are submitted to the policy-making organs.

III. SEPARATION INDEMNITY RESERVE

21. The separation indemnity reserve was established on 31 December 1995 to fund and account for the costs of the staff reduction exercise, which is being implemented as a result of reductions in the number of established posts approved for the biennium 1996-1997 in the programme and budgets and in the contingency plans.

22. The modalities for the utilization of the reserve and proposals for its funding were described in documents IDB.14/30 and GC.6/32. In its decision GC.6/Dec.15, paragraph (b), the General Conference took note of the establishment of the separation indemnity reserve. The information presented in this chapter addresses the financial impact of the staff reduction exercise to date. Additional information on that exercise is contained in document IDB.15/4-PBC/AS.3/4.

23. The reserve was established at a level of $17 million, which was funded from two sources as follows:

	Thousands of dollars
Obligations against 1994-1995 budgetary appropriations	7,454.0
Unutilized balance of appropriations for 1992-1993 a/	9,546.0
Total	17,000.0

a/ Amount paid in pursuant to GC.6/Dec.15, para. (b).

24. During the first quarter of 1996, the reserve was used to finance the costs of agreed termination of staff and the costs of counselling and support measures including outplacement and retraining.

25. The financial status of the reserve is shown in table 3 below.

26. The balance of the reserve will be utilized to the extent required to finance the non-voluntary staff separations, which are currently being implemented by the Secretariat in accordance with the staff rules and regulations. The final cost of the staff reduction exercise, including voluntary and non-voluntary separations and support measures, is expected to be fully covered within the resources available in the separation indemnity reserve.

Table 3
Separation indemnity reserve
(In thousands of US dollars)

Approved level of the reserve				17,000.0
Utilization (to 31 March 1996)				
	Disbursements	**Obligations**	**Total**	
(i) Agreed termination	8,114.0	5,428.6	13,542.6	
(ii) Support measures		14.0	14.0	
				13,556.6
Balance of the reserve at 31 March 1996				3,443.4

IV. PROMISSORY NOTES

27. The Executive Committee of the Montreal Protocol Multilateral Fund has decided that, apart from cash, promissory notes issued by parties to the Montreal Protocol constitute committable resources, and that the deposit of a promissory note is to be considered as a payment of the party's contribution to the Multilateral Fund.

28. Of the four executing agencies (UNEP, UNDP, UNIDO and World Bank) only the World Bank is currently accepting promissory notes as committable resources to cover projects approved for implementation. The Treasurer of the Montreal Protocol Multilateral Fund is seeking the views of UNIDO on the acceptance of promissory notes as committable resources exclusively for projects funded by the Montreal Protocol Fund. The views of UNIDO, along with the views of the other executing agencies will be embodied in a report to the Executive Committee, which is scheduled to meet at Montreal from 6 to 7 May 1996.

29. UNIDO is currently reviewing the legal, financial and administrative implications related to the principle of accepting promissory notes instead of cash to cover commitments related to the Fund. In 1996, about $117 million is available for the executing agencies, $30.9 million of which UNIDO expects to deliver. Bearing in mind that the principal donors may insist upon this financing mechanism, UNIDO, together with the other executing agencies, is seriously considering a common position of accepting the notes. In this regard, the Financial Rules of UNIDO will be reviewed and amended, as appropriate, with respect to the acceptance of promissory notes exclusively for the Montreal Protocol Fund.

V. ACTION REQUIRED OF THE COMMITTEE

30. The Committee may wish to recommend to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the report of the Director-General on the financial situation of UNIDO (PBC/AS.3/3 - IDB.15/3) containing information concerning the status of assessed contributions, advances to the Working Capital Fund, cash flow estimates and information on the regular and operational budget;

"(b) Takes note of the information contained in chapter II of document PBC/AS.3/3 - IDB.15/3 on accountability and transparency on financial matters, the separation indemnity reserve and on promissory notes;

"(c) Urges those Member States that have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987 to 1994-1995 and for 1996, to do so without delay."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 31 March 1996)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996				Collections and Credits in 1996		Contributions Outstanding as of 31 March 1996						Date of Last Payment
		Prior Years		Current Year				Prior Years		Current Year		(RoE:10.10)	TOTAL	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.	
AFGHANISTAN	0.0100	13,862	222,852	938	88,750	225	0	13,637	222,852	938	88,750	30,851	45,426	90-01-02
ALBANIA	0.0100	22,523	222,852	938	88,750	225	0	22,298	222,852	938	88,750	30,851	54,087	92-01-21
ALGERIA	0.2224	10,445	988,109	20,865	1,973,808	28	2,605	10,417	985,504	20,865	1,973,808	293,002	324,284	95-11-16
ANGOLA	0.0100	1,845	174,492	938	88,750	22	2,035	1,823	172,457	938	88,750	25,862	28,623	95-06-20
ARGENTINA	0.6671	688,346	13,371,090	62,585	5,920,537	8,971	0	679,375	13,371,090	62,585	5,920,537	1,910,062	2,652,022	95-05-31
ARMENIA	0.0764	295,180	3,119,920	7,168	678,053	0	0	295,180	3,119,920	7,168	678,053	376,036	678,384	
AUSTRALIA	2.0570	0	0	192,980	18,255,950	192,980	18,255,950	0	0	0	0	0	0	96-03-25
AUSTRIA	1.2022	0	0	112,786	10,669,569	112,610	10,652,922	0	0	176	16,647	1,648	1,824	96-03-20
AZERBAIJAN	0.1633	276,043	5,125,584	15,320	1,449,293	0	0	276,043	5,125,584	15,320	1,449,293	650,978	942,341	
BAHAMAS	0.0278	0	0	2,608	246,726	2,034	192,473	0	0	574	54,253	5,372	5,946	96-02-09
BAHRAIN	0.0278	0	0	2,608	246,726	79	7,443	0	0	2,529	239,283	23,691	26,220	95-02-21
BANGLADESH	0.0100	0	0	938	88,750	218	20,648	0	0	720	68,102	6,743	7,463	95-09-25
BARBADOS	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-09-27
BELARUS	0.4065	396,848	11,142,574	38,136	3,607,702	17,561	0	379,287	11,142,574	38,136	3,607,702	1,460,424	1,877,847	95-09-27
BELGIUM	1.4003	0	0	131,371	12,427,713	131,371	12,427,713	0	0	0	0	0	0	96-03-28
BELIZE	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-03-07
BENIN	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-09-22
BHUTAN	0.0100	2,006	189,719	938	88,750	960	90,785	1,046	98,934	938	88,750	18,582	20,566	96-02-29
BOLIVIA	0.0100	24,794	222,852	938	88,750	225	0	24,569	222,852	938	88,750	30,851	56,358	91-05-28
BOSNIA AND HERZEGOVINA	0.0174	90,100	891,406	1,632	154,426	0	0	90,100	891,406	1,632	154,426	103,548	195,280	
BOTSWANA	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-03-30
BRAZIL	2.2516	317,062	29,994,064	211,237	19,983,032	0	0	317,062	29,994,064	211,237	19,983,032	4,948,227	5,476,526	95-11-30
BULGARIA	0.1147	0	0	10,761	1,017,967	464	43,936	0	0	10,297	974,031	96,439	106,736	95-10-31
BURKINA FASO	0.0100	61,831	222,852	938	88,750	0	0	61,831	222,852	938	88,750	30,851	93,620	86-07-01
BURUNDI	0.0100	7,049	222,852	938	88,750	225	0	6,824	222,852	938	88,750	30,851	38,613	94-11-17
CAMBODIA	0.0100	1,178	111,426	938	88,750	0	0	1,178	111,426	938	88,750	19,819	21,935	

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 31 March 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE: 10.10) $ Equiv.	T O T A L $ Equiv.	Date of Last Payment
CAMEROON	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	94-05-24
CAPE VERDE	0.0100	31,247	222,852	938	88,750	225	0	31,022	222,852	938	88,750	30,851	62,811	93-06-09
CENTRAL AFRICAN REPUBLIC	0.0100	47,222	222,852	938	88,750	225	0	46,997	222,852	938	88,750	30,851	78,786	89-02-02
CHAD	0.0100	31,278	222,852	938	88,750	0	0	31,278	222,852	938	88,750	30,851	63,067	
CHILE	0.1112	9,275	877,361	10,432	986,904	0	0	9,275	877,361	10,432	986,904	184,580	204,287	95-12-15
CHINA	1.0216	0	0	95,843	9,066,737	377	35,651	0	0	95,466	9,031,086	894,167	989,633	95-03-03
COLOMBIA	0.1390	173	16,410	13,040	1,233,630	12,132	1,147,729	0	0	1,081	102,311	10,130	11,211	96-03-20
COMOROS	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	30,851	98,759	
CONGO	0.0100	41,890	222,852	938	88,750	225	0	41,665	222,852	938	88,750	30,851	73,454	91-04-29
COSTA RICA	0.0100	39,615	222,852	938	88,750	225	0	39,390	222,852	938	88,750	30,851	71,179	95-12-28
COTE D'IVOIRE	0.0100	3,877	366,710	938	88,750	108	10,174	3,769	356,536	938	88,750	44,087	48,794	95-06-26
CROATIA	0.1251	32,980	3,119,920	11,736	1,110,267	397	37,587	32,583	3,082,333	11,736	1,110,267	415,108	459,427	95-03-30
CUBA	0.0730	101,514	2,228,514	6,849	647,878	88,810	1,026,768	12,704	1,201,746	6,849	647,878	183,130	202,683	96-03-19
CYPRUS	0.0417	0	0	3,912	370,089	3,912	370,089	0	0	0	0	0	0	96-01-29
CZECH REPUBLIC	0.3614	0	0	33,905	3,207,438	33,905	3,207,438	0	0	0	0	0	0	96-03-05
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.0695	133,924	1,114,258	6,520	616,815	0	0	133,924	1,114,258	6,520	616,815	171,393	311,837	93-07-28
DENMARK	0.9972	0	0	93,554	8,850,186	93,554	8,850,186	0	0	0	0	0	0	96-01-12
DJIBOUTI	0.0100	31,268	222,852	938	88,750	225	0	31,043	222,852	938	88,750	30,851	62,832	94-03-18
DOMINICA	0.0100	20,503	222,852	938	88,750	225	0	20,278	222,852	938	88,750	30,851	52,067	93-11-29
DOMINICAN REPUBLIC	0.0100	178,382	445,702	938	88,750	0	0	178,382	445,702	938	88,750	52,915	232,235	
ECUADOR	0.0278	40,837	668,554	2,608	246,726	823	0	40,014	668,554	2,608	246,726	90,622	133,244	95-11-30
EGYPT	0.0973	0	0	9,128	863,541	169	16,033	0	0	8,959	847,508	83,912	92,871	95-11-08
EL SALVADOR	0.0100	55,390	222,852	938	88,750	0	0	55,390	222,852	938	88,750	30,851	87,179	
EQUATORIAL GUINEA	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	30,851	98,759	
ERITREA	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-12-15
ETHIOPIA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-01-23

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 31 March 1996 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:10.10) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
FIJI	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-02-09
FINLAND	0.8582	0	0	80,513	7,616,556	80,513	7,616,556	0	0	0	0	0	0	96-03-01
FRANCE	8.9056	0	0	835,490	79,037,524	835,490	79,037,524	0	0	0	0	0	0	96-03-19
GABON	0.0100	33,350	445,702	938	88,750	1,125	0	32,225	445,702	938	88,750	52,915	86,078	95-07-26
GAMBIA	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	30,851	98,759	
GEORGIA	0.1633	475,380	4,902,732	15,320	1,449,293	0	0	475,380	4,902,732	15,320	1,449,293	628,914	1,119,614	
GERMANY	12.5680	0	0	1,179,083	111,541,457	589,542	55,770,734	0	0	589,541	55,770,723	5,521,854	6,111,395	96-01-29
GHANA	0.0100	379	35,804	938	88,750	22	2,035	357	33,769	938	88,750	12,130	13,425	95-11-10
GREECE	0.5282	19,293	1,825,085	49,554	4,687,794	0	0	19,293	1,825,085	49,554	4,687,794	644,839	713,686	95-09-05
GRENADA	0.0100	42,608	222,852	938	88,750	225	0	42,383	222,852	938	88,750	30,851	74,172	94-02-28
GUATEMALA	0.0278	86,743	445,702	2,608	246,726	0	0	86,743	445,702	2,608	246,726	68,556	157,907	93-08-06
GUINEA	0.0100	21,510	222,852	938	88,750	19,403	23,553	2,107	199,299	938	88,750	28,519	31,564	96-03-04
GUINEA-BISSAU	0.0100	51,947	222,852	938	88,750	225	0	51,722	222,852	938	88,750	30,851	83,511	89-11-21
GUYANA	0.0100	0	0	938	88,750	27	2,560	0	0	911	86,190	8,534	9,445	95-08-03
HAITI	0.0100	62,214	222,852	938	88,750	225	0	61,989	222,852	938	88,750	30,851	93,778	89-03-28
HONDURAS	0.0100	30,155	222,852	938	88,750	225	0	29,930	222,852	938	88,750	30,851	61,719	95-08-21
HUNGARY	0.1946	0	0	18,257	1,727,082	379	35,859	0	0	17,878	1,691,223	167,448	185,326	95-05-30
INDIA	0.4309	3,553	336,136	40,425	3,824,253	489	46,251	3,064	289,885	40,425	3,824,253	407,340	450,829	95-10-30
INDONESIA	0.1946	0	0	18,257	1,727,082	207	19,580	0	0	18,050	1,707,502	169,060	187,110	95-08-24
IRAN (ISLAMIC REPUBLIC OF)	0.6498	106,948	10,117,252	60,962	5,766,999	9,768	924,047	97,180	9,193,205	60,962	5,766,999	1,481,208	1,639,350	96-01-12
IRAQ	0.1946	400,334	3,119,920	18,257	1,727,082	0	0	400,334	3,119,920	18,257	1,727,082	479,900	898,491	90-06-21
IRELAND	0.2919	0	0	27,385	2,590,623	27,385	2,590,623	0	0	0	0	0	0	96-03-07
ISRAEL	0.3718	0	0	34,881	3,299,739	0	0	0	0	34,881	3,299,739	326,707	361,588	95-12-01
ITALY	7.2239	0	0	677,719	64,112,375	0	0	0	0	677,719	64,112,375	6,347,760	7,025,479	95-10-25
JAMAICA	0.0100	33	3,140	938	88,750	21	2,036	12	1,104	938	88,750	8,896	9,846	95-09-19
JAPAN	21.4528	0	0	2,012,621	190,394,379	482,900	45,682,465	0	0	1,529,721	144,711,914	14,327,912	15,857,633	96-02-08
JORDAN	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-11-07

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 31 March 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:10.10) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
KENYA	0.0100	9,968	222,852	938	88,750	225	0	9,743	222,852	938	88,750	30,851	41,532	95-02-06
KUWAIT	0.2641	30,624	2,897,069	24,777	2,343,897	31,157	2,947,479	0	0	24,244	2,293,487	227,078	251,322	96-03-07
KYRGYZSTAN	0.0452	74,642	1,337,108	4,240	401,152	0	0	74,642	1,337,108	4,240	401,152	172,104	250,986	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-02-13
LEBANON	0.0100	1,178	111,426	938	88,750	22	2,035	1,156	109,391	938	88,750	19,618	21,712	94-03-08
LESOTHO	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-08-16
LIBERIA	0.0100	40,030	222,852	938	88,750	225	0	39,805	222,852	938	88,750	30,851	71,594	90-11-19
LIBYAN ARAB JAMAHIRIYA	0.2814	53,942	5,103,003	26,400	2,497,435	335	31,708	53,607	5,071,295	26,400	2,497,435	749,379	829,386	95-12-01
LITHUANIA	0.1181	37,692	3,565,624	11,080	1,048,142	615	58,135	37,077	3,507,489	11,080	1,048,142	451,052	499,209	95-10-12
LUXEMBOURG	0.0973	0	0	9,128	863,541	9,128	863,541	0	0	0	0	0	0	96-03-15
MADAGASCAR	0.0100	16,838	222,852	938	88,750	225	0	16,613	222,852	938	88,750	30,851	48,402	94-10-10
MALAWI	0.0100	2,063	195,116	938	88,750	22	2,035	2,041	193,081	938	88,750	27,904	30,883	94-11-28
MALAYSIA	0.1946	0	0	18,257	1,727,082	0	0	0	0	18,257	1,727,082	170,998	189,255	95-05-31
MALDIVES	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-12-28
MALI	0.0100	12,348	222,852	938	88,750	225	0	12,123	222,852	938	88,750	30,851	43,912	95-12-08
MALTA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-01-24
MAURITANIA	0.0100	49,451	222,852	938	88,750	225	0	49,226	222,852	938	88,750	30,851	81,015	91-11-20
MAURITIUS	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-07-25
MEXICO	1.0945	179	16,919	102,682	9,713,727	853	80,679	0	0	102,008	9,649,967	955,442	1,057,450	95-12-21
MONGOLIA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-02-19
MOROCCO	0.0417	0	0	3,912	370,089	0	0	0	0	3,912	370,089	36,642	40,554	95-05-16
MOZAMBIQUE	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-12-21
MYANMAR	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-03-15
NAMIBIA	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,586	9,502	95-01-20
NEPAL	0.0100	2,125	200,968	938	88,750	227	21,427	1,898	179,541	938	88,750	26,563	29,399	96-03-26
NETHERLANDS	2.2064	0	0	206,996	19,581,880	206,996	19,581,880	0	0	0	0	0	0	96-02-09

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 31 March 1996 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:10.10) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
NEW ZEALAND	0.3336	0	0	31,297	2,960,712	31,297	2,960,712	0	0	0	0	0	0	96-03-01
NICARAGUA	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	30,851	98,759	
NIGER	0.0100	31,278	222,852	938	88,750	225	0	31,053	222,852	938	88,750	30,851	62,842	93-12-14
NIGERIA	0.1598	251,152	4,679,882	14,992	1,418,231	8,114	0	243,038	4,679,882	14,992	1,418,231	603,773	861,803	95-08-22
NORWAY	0.7783	0	0	73,017	6,907,441	0	0	0	0	73,017	6,907,441	683,905	756,922	95-02-06
OMAN	0.0556	0	0	5,216	493,452	0	0	0	0	5,216	493,452	48,857	54,073	95-03-23
PAKISTAN	0.0834	2,885	272,947	7,824	740,178	797	75,406	2,088	197,541	7,824	740,178	92,844	102,756	96-03-25
PANAMA	0.0100	4,094	387,276	938	88,750	108	10,175	3,986	377,101	938	88,750	46,123	51,047	95-12-12
PAPUA NEW GUINEA	0.0100	0	0	938	88,750	137	12,942	0	0	801	75,808	7,506	8,307	95-09-19
PARAGUAY	0.0100	4,270	403,860	938	88,750	2,464	233,022	1,806	170,838	938	88,750	25,702	28,446	96-02-07
PERU	0.0834	133,144	1,337,108	7,824	740,178	57,907	0	75,237	1,337,108	7,824	740,178	205,671	288,732	96-01-23
PHILIPPINES	0.0834	0	0	7,824	740,178	103	9,803	0	0	7,721	730,375	72,314	80,035	95-07-26
POLAND	0.4691	0	0	44,009	4,163,280	1,189	112,471	0	0	42,820	4,050,809	401,070	443,890	95-03-21
PORTUGAL	0.3822	0	0	35,857	3,392,039	0	0	0	0	35,857	3,392,039	335,845	371,702	95-09-25
QATAR	0.0556	5,328	504,064	5,216	493,452	71	6,756	5,257	497,308	5,216	493,452	98,095	108,568	95-11-16
REPUBLIC OF KOREA	1.1362	0	0	106,594	10,083,816	0	0	0	0	106,594	10,083,816	998,398	1,104,992	95-12-04
REPUBLIC OF MOLDOVA	0.1181	188,961	3,565,624	11,080	1,048,142	0	0	188,961	3,565,624	11,080	1,048,142	456,808	656,849	
ROMANIA	0.2085	41,685	3,943,463	19,561	1,850,445	203	19,228	41,482	3,924,235	19,561	1,850,445	571,750	632,793	94-11-17
RUSSIAN FEDERATION	6.1850	1,011,292	95,668,392	580,254	54,892,100	213,593	20,205,910	797,699	75,462,482	580,254	54,892,100	12,906,394	14,284,347	96-03-20
RWANDA	0.0100	11,141	222,852	938	88,750	225	0	10,916	222,852	938	88,750	30,851	42,705	93-06-08
SAINT KITTS AND NEVIS	0.0100	2,131	201,545	938	88,750	22	2,035	2,109	199,510	938	88,750	28,540	31,587	95-12-28
SAINT LUCIA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-03-21
SAINT VINCENT AND THE GRENADINES	0.0100	46,750	222,852	938	88,750	225	0	46,525	222,852	938	88,750	30,851	78,314	90-04-11
SAO TOME AND PRINCIPE	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	30,851	98,759	
SAUDI ARABIA	1.0007	135,912	12,857,243	93,882	8,881,249	2,233	211,204	133,679	12,646,039	93,882	8,881,249	2,131,416	2,358,977	95-08-25

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 31 March 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE: 10.10) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
SENEGAL	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	93-02-02
SEYCHELLES	0.0100	41,650	222,852	938	88,750	225	0	41,425	222,852	938	88,750	30,851	73,214	92-09-15
SIERRA LEONE	0.0100	57,645	222,852	938	88,750	225	0	57,420	222,852	938	88,750	30,851	89,209	92-08-05
SLOVAKIA	0.1146	0	0	10,751	1,017,079	10,751	1,017,079	0	0	0	0	0	0	96-02-05
SLOVENIA	0.0973	0	0	9,128	863,541	9,128	863,541	0	0	0	0	0	0	96-03-11
SOMALIA	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	30,851	98,759	
SPAIN	3.2836	0	0	308,055	29,142,069	0	0	0	0	308,055	29,142,069	2,885,353	3,193,408	95-05-31
SRI LANKA	0.0100	1,178	111,426	938	88,750	22	2,035	1,156	109,391	938	88,750	19,618	21,712	94-06-24
SUDAN	0.0100	5,507	222,852	938	88,750	225	0	5,282	222,852	938	88,750	30,851	37,071	95-07-06
SURINAME	0.0100	27,862	222,852	938	88,750	225	0	27,637	222,852	938	88,750	30,851	59,426	94-01-24
SWAZILAND	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-03-18
SWEDEN	1.7061	0	0	160,060	15,141,699	160,060	15,141,699	0	0	0	0	0	0	96-01-16
SWITZERLAND	1.6817	0	0	157,771	14,925,149	157,771	14,925,149	0	0	0	0	0	0	96-02-26
SYRIAN ARAB REPUBLIC	0.0695	90,010	891,406	6,520	616,815	0	0	90,010	891,406	6,520	616,815	149,329	245,859	91-06-26
TAJIKISTAN	0.0278	62,201	1,114,258	2,608	246,726	0	0	62,201	1,114,258	2,608	246,726	134,750	199,559	
THAILAND	0.1807	0	0	16,953	1,603,719	16,953	1,603,719	0	0	0	0	0	0	96-03-26
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.0100	24,871	445,702	938	88,750	20,629	44,506	4,242	401,196	938	88,750	48,509	53,689	96-02-15
TOGO	0.0100	12,489	222,852	938	88,750	225	0	12,264	222,852	938	88,750	30,851	44,053	93-12-23
TONGA	0.0100	1,773	167,674	938	88,750	22	2,035	1,751	165,639	938	88,750	25,187	27,876	95-03-03
TRINIDAD AND TOBAGO	0.0452	103,677	1,114,258	4,240	401,152	102,132	968,079	1,545	146,179	4,240	401,152	54,191	59,976	96-01-16
TUNISIA	0.0417	3,534	334,277	3,912	370,089	3,523	333,227	11	1,050	3,912	370,089	36,746	40,669	96-01-23
TURKEY	0.5212	0	0	48,897	4,625,669	0	0	0	0	48,897	4,625,669	457,987	506,884	95-12-05
TURKMENISTAN	0.0452	4,711	445,703	4,240	401,152	0	0	4,711	445,703	4,240	401,152	83,847	92,798	
UGANDA	0.0100	2,479	222,852	938	88,750	133	922	2,346	221,930	938	88,750	30,760	34,044	95-01-14
UKRAINE	1.5844	416,584	39,408,823	148,642	14,061,608	6,640	628,131	409,944	38,780,692	148,642	14,061,608	5,231,910	5,790,496	95-12-04

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1996 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Collections and Credits in 1996 — Dollars	Collections and Credits in 1996 — Schillings	Contributions Outstanding as of 31 March 1996 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(RoE: 10.10) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
UNITED ARAB EMIRATES	0.2641		199,601	4,902,732	24,777	2,343,897	1,973	0	197,628	4,902,732	24,777	2,343,897	717,489	939,894	95-12-21
UNITED KINGDOM	7.3872		0	0	693,039	65,561,668	693,039	65,561,668	0	0	0	0	0	0	96-03-28
UNITED REPUBLIC OF TANZANIA	0.0100		15,071	222,852	938	88,750	225	0	14,846	222,852	938	88,750	30,851	46,635	94-12-30
URUGUAY	0.0556		8,522	806,273	5,216	493,452	0	0	8,522	806,273	5,216	493,452	128,686	142,424	95-10-17
UZBEKISTAN	0.1911		60,557	5,728,804	17,928	1,696,019	1,004	94,971	59,553	5,633,833	17,928	1,696,019	725,729	803,210	95-12-28
VANUATU	0.0100		17,716	222,852	938	88,750	225	0	17,491	222,852	938	88,750	30,851	49,280	94-12-22
VENEZUELA	0.4691		957,870	11,365,426	44,009	4,163,280	14,236	0	943,634	11,365,426	44,009	4,163,280	1,537,496	2,525,139	95-06-30
VIET NAM	0.0100		1,249	118,165	938	88,750	1,268	119,990	0	0	919	86,925	8,606	9,525	96-03-25
YEMEN	0.0100		64,584	222,852	938	88,750	225	0	64,359	222,852	938	88,750	30,851	96,148	95-11-03
YUGOSLAVIA	0.1424		1,093,224	3,342,772	13,359	1,263,805	3,888	0	1,089,336	3,342,772	13,359	1,263,805	456,097	1,558,792	91-11-12
ZAIRE	0.0100		41,054	222,852	938	88,750	225	0	40,829	222,852	938	88,750	30,851	72,618	89-12-06
ZAMBIA	0.0100		5,747	222,852	938	88,750	225	0	5,522	222,852	938	88,750	30,851	37,311	95-12-11
ZIMBABWE	0.0100		1,507	142,555	938	88,750	1,383	130,842	124	11,713	938	88,750	9,947	11,009	96-03-25
Sub-Total 1 (168 States)	100.000	86-	52,091	0	0	0	225	0	51,866	0	0	0	0	51,866	
		87-	57,651	0	0	0	225	0	57,426	0	0	0	0	57,426	
		88-	105,816	0	0	0	450	0	105,366	0	0	0	0	106,366	
		89-	149,925	0	0	0	1,575	0	148,350	0	0	0	0	148,350	
		90-	571,680	0	0	0	4,113	0	567,567	0	0	0	0	567,567	
		91-	832,521	0	0	0	1,575	0	830,946	0	0	0	0	830,946	
		92-	1,585,589	0	0	0	126,034	0	1,459,555	0	0	0	0	1,459,555	
		93-	3,600,603	0	0	0	196,892	0	3,403,711	0	0	0	0	3,403,711	
		94-	1,120,554	106,003,652	0	0	224,419	21,229,639	896,135	84,774,013	0	0	8,393,454	9,289,589	
		95-	2,182,300	206,445,161	0	0	74,743	7,070,624	2,107,557	199,374,537	0	0	19,740,033	21,847,590	
		96-	0	0	9,381,608	887,503,603	3,906,559	369,561,071	0	0	5,475,049	517,942,532	51,281,433	56,756,482	
		T-	10,268,730	312,448,813	9,381,608	887,503,603	4,536,810	397,861,334	9,638,479	284,148,550	5,475,049	517,942,532	79,414,920	94,528,448	

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1996 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Collections and Credits in 1996 — Dollars	Collections and Credits in 1996 — Schillings	Contributions Outstanding as of 31 March 1996 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(RoE: 10.10) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
UNITED STATES OF AMERICA			3,832,469	362,552,181	2,944,650	278,564,374	215,105	20,348,951	3,617,364	342,203,230	2,944,650	278,564,374	61,462,139	68,024,153	94-11-18
Sub-Total 2 (169 States)		94-	887,819	83,987,807	0	0	215,105	20,348,951	672,714	63,638,856	0	0	6,300,877	6,973,591	
		95-	2,944,650	278,564,374	0	0	0	0	2,944,650	278,564,374	0	0	27,580,631	30,525,281	
		96-	0	0	2,944,650	278,564,374	0	0	0	0	2,944,650	278,564,374	27,580,631	30,525,281	
		T-	3,832,469	362,552,181	2,944,650	278,564,374	215,105	20,348,951	3,617,364	342,203,230	2,944,650	278,564,374	61,462,139	68,024,153	
TOTAL (169 States)	100.000	86-	52,091	0	0	0	225	0	51,866	0	0	0	0	51,866	
		87-	67,651	0	0	0	225	0	67,426	0	0	0	0	67,426	
		88-	105,816	0	0	0	450	0	105,366	0	0	0	0	105,366	
		89-	149,925	0	0	0	1,575	0	148,350	0	0	0	0	148,350	
		90-	571,680	0	0	0	4,113	0	567,567	0	0	0	0	567,567	
		91-	832,521	0	0	0	1,575	0	830,946	0	0	0	0	830,946	
		92-	1,585,589	0	0	0	126,034	0	1,459,555	0	0	0	0	1,459,555	
		93-	3,600,603	0	0	0	196,892	0	3,403,711	0	0	0	0	3,403,711	
		94-	2,008,373	189,991,459	0	0	439,524	41,578,590	1,568,849	148,412,869	0	0	14,694,331	16,263,180	
		95-	5,126,950	485,009,535	0	0	74,743	7,070,624	5,052,207	477,938,911	0	0	47,320,664	52,372,871	
		96-	0	0	12,326,258	1,166,067,977	3,906,559	369,561,071	0	0	8,419,699	796,506,906	78,862,064	87,281,763	
		T-	14,101,199	675,000,994	12,326,258	1,166,067,977	4,751,915	418,210,285	13,255,843	626,351,780	8,419,699	796,506,906	140,877,059	162,552,601	

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 31 MARCH 1996

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
AFGHANISTAN	0.0100	675	900	-225	0
ALBANIA	0.0100	675	900	-225	0
ALGERIA	0.2224	15,012	15,300	-288	0
ANGOLA	0.0100	675	900	-225	0
ARGENTINA	0.6671	45,029	54,000	-8,971	0
ARMENIA	0.0764	5,157	0	0	5,157
AUSTRALIA	2.0570	138,847	142,200	-3,353	0
AUSTRIA	1.2022	81,148	71,100	10,048	0
AZERBAIJAN	0.1633	11,023	0	0	11,023
BAHAMAS	0.0278	1,877	1,800	77	0
BAHRAIN	0.0278	1,877	2,700	-823	0
BANGLADESH	0.0100	675	900	-225	0
BARBADOS	0.0100	675	900	-225	0
BELARUS	0.4065	27,439	45,000	-17,561	0
BELGIUM	1.4003	94,520	99,900	-5,380	0
BELIZE	0.0100	675	900	-225	0
BENIN	0.0100	675	900	-225	0
BHUTAN	0.0100	675	900	-225	0
BOLIVIA	0.0100	675	900	-225	0
BOSNIA AND HERZEGOVINA	0.0174	1,175	0	0	1,175
BOTSWANA	0.0100	675	900	-225	0
BRAZIL	2.2516	151,983	150,300	0	1,683
BULGARIA	0.1147	7,742	12,600	-4,858	0
BURKINA FASO	0.0100	675	621	0	54
BURUNDI	0.0100	675	900	-225	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
CAMBODIA	0.0100	675	0	0	675
CAMEROON	0.0100	675	900	-225	0
CAPE VERDE	0.0100	675	900	-225	0
CENTRAL AFRICAN REPUBLIC	0.0100	675	900	-225	0
CHAD	0.0100	675	0	0	675
CHILE	0.1112	7,506	7,200	0	306
CHINA	1.0216	68,958	72,900	-3,942	0
COLOMBIA	0.1390	9,383	12,600	-3,217	0
COMOROS	0.0100	675	8	0	667
CONGO	0.0100	675	900	-225	0
COSTA RICA	0.0100	675	900	-225	0
COTE D'IVOIRE	0.0100	675	1,800	-1,125	0
CROATIA	0.1251	8,444	12,600	-4,156	0
CUBA	0.0730	4,928	9,000	-4,072	0
CYPRUS	0.0417	2,815	1,800	1,015	0
CZECH REPUBLIC	0.3614	24,395	39,601	-15,206	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.0695	4,691	4,500	0	191
DENMARK	0.9972	67,311	61,200	6,111	0
DJIBOUTI	0.0100	675	900	-225	0
DOMINICA	0.0100	675	900	-225	0
DOMINICAN REPUBLIC	0.0100	675	64	0	611
ECUADOR	0.0278	1,877	2,700	-823	0
EGYPT	0.0973	6,568	6,300	268	0
EL SALVADOR	0.0100	675	3	0	672
EQUATORIAL GUINEA	0.0100	675	8	0	667
ERITREA	0.0100	675	900	-225	0
ETHIOPIA	0.0100	675	900	-225	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
FIJI	0.0100	675	900	-225	0
FINLAND	0.8582	57,928	54,000	3,928	0
FRANCE	8.9056	601,128	566,100	35,028	0
GABON	0.0100	675	1,800	-1,125	0
GAMBIA	0.0100	675	8	0	667
GEORGIA	0.1633	11,023	0	0	11,023
GERMANY	12.5680	848,340	843,300	5,040	0
GHANA	0.0100	675	900	-225	0
GREECE	0.5282	35,653	33,300	0	2,353
GRENADA	0.0100	675	900	-225	0
GUATEMALA	0.0278	1,877	1,800	0	77
GUINEA	0.0100	675	900	-225	0
GUINEA-BISSAU	0.0100	675	900	-225	0
GUYANA	0.0100	675	900	-225	0
HAITI	0.0100	675	900	-225	0
HONDURAS	0.0100	675	900	-225	0
HUNGARY	0.1946	13,136	17,101	-3,965	0
INDIA	0.4309	29,086	34,200	-5,114	0
INDONESIA	0.1946	13,136	15,301	-2,165	0
IRAN (ISLAMIC REPUBLIC OF)	0.6498	43,861	72,900	-29,039	0
IRAQ	0.1946	13,136	11,057	0	2,079
IRELAND	0.2919	19,703	17,100	2,603	0
ISRAEL	0.3718	25,097	21,601	512	2,984
ITALY	7.2239	487,613	405,000	13,497	69,116
JAMAICA	0.0100	675	900	-225	0
JAPAN	21.4528	1,448,064	1,175,400	272,664	0
JORDAN	0.0100	675	900	-225	0
KENYA	0.0100	675	900	-225	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
KUWAIT	0.2641	17,827	23,400	-5,573	0
KYRGYZSTAN	0.0452	3,051	0	0	3,051
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.0100	675	900	-225	0
LEBANON	0.0100	675	900	-225	0
LESOTHO	0.0100	675	900	-225	0
LIBERIA	0.0100	675	900	-225	0
LIBYAN ARAB JAMAHIRIYA	0.2814	18,995	22,501	-3,506	0
LITHUANIA	0.1181	7,972	14,400	-6,428	0
LUXEMBOURG	0.0973	6,568	5,400	1,168	0
MADAGASCAR	0.0100	675	900	-225	0
MALAWI	0.0100	675	900	-225	0
MALAYSIA	0.1946	13,136	11,701	69	1,366
MALDIVES	0.0100	675	900	-225	0
MALI	0.0100	675	900	-225	0
MALTA	0.0100	675	900	-225	0
MAURITANIA	0.0100	675	900	-225	0
MAURITIUS	0.0100	675	900	-225	0
MEXICO	1.0945	73,879	82,800	-8,921	0
MONGOLIA	0.0100	675	900	-225	0
MOROCCO	0.0417	2,815	2,700	0	115
MOZAMBIQUE	0.0100	675	900	-225	0
MYANMAR	0.0100	675	900	-225	0
NAMIBIA	0.0100	675	900	-225	0
NEPAL	0.0100	675	900	-225	0
NETHERLANDS	2.2064	148,932	141,300	7,632	0
NEW ZEALAND	0.3336	22,518	22,500	18	0
NICARAGUA	0.0100	675	21	0	654

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
NIGER	0.0100	675	900	-225	0
NIGERIA	0.1598	10,787	18,901	-8,114	0
NORWAY	0.7783	52,535	52,200	0	335
OMAN	0.0556	3,753	2,700	0	1,053
PAKISTAN	0.0834	5,629	5,400	229	0
PANAMA	0.0100	675	1,800	-1,125	0
PAPUA NEW GUINEA	0.0100	675	900	-225	0
PARAGUAY	0.0100	675	1,800	-1,125	0
PERU	0.0834	5,629	5,400	229	0
PHILIPPINES	0.0834	5,629	6,300	-671	0
POLAND	0.4691	31,664	44,100	-12,436	0
PORTUGAL	0.3822	25,799	18,901	0	6,898
QATAR	0.0556	3,753	4,500	-747	0
REPUBLIC OF KOREA	1.1362	76,693	64,800	0	11,893
REPUBLIC OF MOLDOVA	0.1181	7,972	0	0	7,972
ROMANIA	0.2085	14,074	16,200	-2,126	0
RUSSIAN FEDERATION	6.1850	417,487	633,600	-216,113	0
RWANDA	0.0100	675	900	-225	0
SAINT KITTS AND NEVIS	0.0100	675	900	-225	0
SAINT LUCIA	0.0100	675	900	-225	0
SAINT VINCENT AND THE GRENADINES	0.0100	675	900	-225	0
SAO TOME AND PRINCIPE	0.0100	675	8	0	667
SAUDI ARABIA	1.0007	67,547	90,900	-23,353	0
SENEGAL	0.0100	675	900	-225	0
SEYCHELLES	0.0100	675	900	-225	0
SIERRA LEONE	0.0100	675	900	-225	0
SLOVAKIA	0.1146	7,736	12,601	-4,865	0
SLOVENIA	0.0973	6,568	9,000	-2,432	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
SOMALIA	0.0100	675	21	0	654
SPAIN	3.2836	221,643	187,200	0	34,443
SRI LANKA	0.0100	675	900	-225	0
SUDAN	0.0100	675	900	-225	0
SURINAME	0.0100	675	900	-225	0
SWAZILAND	0.0100	675	900	-225	0
SWEDEN	1.7061	115,162	104,400	10,762	0
SWITZERLAND	1.6817	113,515	109,800	3,715	0
SYRIAN ARAB REPUBLIC	0.0695	4,691	3,600	0	1,091
TAJIKISTAN	0.0278	1,877	0	0	1,877
THAILAND	0.1807	12,197	10,800	1,397	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.0100	675	1,800	-1,125	0
TOGO	0.0100	675	900	-225	0
TONGA	0.0100	675	900	-225	0
TRINIDAD AND TOBAGO	0.0452	3,051	4,500	-1,449	0
TUNISIA	0.0417	2,815	2,700	115	0
TURKEY	0.5212	35,181	25,200	0	9,981
TURKMENISTAN	0.0452	3,051	0	0	3,051
UGANDA	0.0100	675	900	-225	0
UKRAINE	1.5844	106,947	176,400	-69,453	0
UNITED ARAB EMIRATES	0.2641	17,827	19,800	-1,973	0
UNITED KINGDOM	7.3872	498,636	473,400	25,236	0
UNITED REPUBLIC OF TANZANIA	0.0100	675	900	-225	0
URUGUAY	0.0556	3,753	3,600	0	153
UZBEKISTAN	0.1911	12,899	23,400	-10,501	0
VANUATU	0.0100	675	900	-225	0
VENEZUELA	0.4691	31,664	45,900	-14,236	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
VIET NAM	0.0100	675	900	-225	0
YEMEN	0.0100	675	900	-225	0
YUGOSLAVIA	0.1424	9,612	13,500	-3,888	0
ZAIRE	0.0100	675	900	-225	0
ZAMBIA	0.0100	675	900	-225	0
ZIMBABWE	0.0100	675	900	-225	0
Sub-total (168 States)	**100.000**	**6,750,005**	**6,682,628**	**-129,732**	**197,109**
UNITED STATES OF AMERICA	0.0000	0	2,250,000	-2,250,000	0
Sub-total (1 States)	**0.0000**	**0**	**2,250,000**	**-2,250,000**	**0**
T O T A L (169 States)	**100.000**	**6,750,005**	**8,932,628**	**-2,379,732**	**197,109**

Annex III

CASH FLOW ANALYSIS FOR 1996, AS OF 31 MARCH 1996

General Fund and Working Capital Fund
(In millions of United States dollars) a/

1996	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	2.3	15.1	15.7	32.4	29.8	23.3	20.9	31.5	23.3	17.2	10.2	4.3
Revaluation c/	0.0	(0.1)	0.2	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	2.3	15.0	15.9	31.9	29.8	23.3	20.9	31.5	23.3	17.2	10.2	4.3
Contribution income d/												
1992-1993	0.2	0.0	0.1	0.0	0.8	0.0	0.0	0.0	0.4	0.0	0.2	0.0
1994-1995	0.9	0.1	2.5	1.2	3.4	0.1	4.0	0.2	1.8	0.7	2.0	0.0
1996	10.1	9.8	20.5	12.7	1.4	6.9	16.2	0.2	0.0	0.1	0.0	1.5
Budgeted income e/	0.3	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1
Cost reimbursements	1.7	3.2	1.2	1.2	1.2	1.2	1.3	0.9	1.0	1.0	1.0	1.3
Other income f/												
Income CM	9.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	4.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	23.7	13.4	29.3	15.3	6.9	8.3	21.6	1.4	3.2	1.8	3.2	2.9
Budgeted disbursements i/												
Prior year/SIR	(4.9)	(6.2)	(5.5)	(3.5)	(4.1)	(1.9)	(1.2)	(1.1)	(0.3)	(0.1)	(0.1)	(0.6)
Current biennium	(5.2)	(5.7)	(6.1)	(6.9)	(7.2)	(7.2)	(7.1)	(7.1)	(7.1)	(7.1)	(7.2)	(7.5)
Cost reimbursements	(0.6)	(0.8)	(1.1)	(1.8)	(1.3)	(1.6)	(1.7)	(1.4)	(1.5)	(1.6)	(1.6)	(1.2)
Other disbursements j/												
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	(4.7)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(10.7)	(12.7)	(12.7)	(17.4)	(12.6)	(10.7)	(11.0)	(9.6)	(8.9)	(8.8)	(8.9)	(9.3)
Closing cash k/	15.3	15.7	32.5	29.8	24.1	20.9	31.5	23.3	17.6	10.2	4.5	(2.1)
Liabilities other funds,												
1992-1993 surplus l/	(0.2)	0.0	(0.1)	0.0	(0.8)	0.0	0.0	0.0	(0.4)	0.0	(0.2)	0.0
1994-1995 surplus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net closing cash m/	15.1	15.7	32.4	29.8	23.3	20.9	31.5	23.3	17.2	10.2	4.3	(2.1)
Unliquidated obligations at 31/12/96 (anticipated)												(11.0)
Surplus/(deficit) at 31/12/96												(13.1)

Notes for annex III, cash flow analysis

a/ Based on exchange rate of US$1 = AS10.40 for the period April to December 1996.

b/ Opening cash - Shows actual cash available for April 1996 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end 1995.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures. Cost reimbursement income includes payments from UNOV and IAEA for costs incurred on their behalf.

f/ Other income - Income from CM.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Includes disbursements against regular budget and regular programme allotments and disbursements for costs incurred by UNOV and IAEA.

j/ Other disbursements - Includes CM disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, UNDCP and surplus accounts.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
UNDCP	United Nations International Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: working capital
XP	Account code: Regular Programme for Technical Cooperation